



Golden Valley Charter Schools
Regular Meeting of the Board of Trustees
6550 Filbert Ave.
Orangevale, CA 95662

April 19, 2023

Board Meeting Access Information

Date: Wednesday, April 19, 2023
Time: 4:30 p.m.
Primary Location: Golden Valley Orchard, Room 9, 6550 Filbert Ave, Orangevale, CA 95662

Remote Location: Golden Valley River School, Library, 9601 Lake Natoma Dr., Orangevale, CA 95662

Topic: BOT 2023.04.19
Time: Apr 19, 2023 04:30 PM Pacific Time (US and Canada)

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This meeting is being conducted in person. Members of the public may attend in person, online via teleconference through the Zoom platform, or may phone in.

Members of the public who wish to comment during the Board meeting may do so in person at the primary meeting location, a remote meeting location, or use the “raise hand” tool on the Zoom platform. Members of the public may also email their comments to the Board at bot@gvcharter.org; emailed comments will be summarized by the board chair. Individual comments are limited to three (3) minutes. The Board will limit the total time for public comment to fifteen minutes. The Board reserves the right to mute or remove a participant from the meeting if the participant unreasonably disrupts the Board meeting.

Disability Accommodations. A person with a disability may contact the central office at (916) 597-1477, or email the board at bot@gvcharter.org at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.

April 19, 2023
Regular Meeting Agenda

1. **Call to Order** – 4:30p.m. *(J. Huetter)*

2. **Roll Call** – 4:30 p.m.
Board Members: Jennifer Huetter, Adam Errington, Katie Gerski-Keller, Ekaterina Khmelniker, Megan Mardones, Stephen Quadro, Meredith Willsen.

3. **Board Member Exigencies and Remote Attendance** – 4:33 p.m. *(J. Huetter)*
Action: Shall the board approve any board members to participate in this board meeting from a remote location due to unexpected emergencies per AB 2449?
Information: Members must publicly disclose at the meeting before any action is taken, whether any other individuals 18 years of age or older are present in the room at the remote location with the member, and if so, the general nature of the member’s relationship with any such individuals; and ensure their meeting participation using both visual and audio technology.

4. **Flag Salute/Quote/Moment of Silence** – 4:38 p.m. *(C. Buckley)*

5. **Public Comment** – 4:45 p.m.
This portion of the meeting is set aside for members of the audience to make public comments or raise issues that are not specifically on the agenda or for those that are on the agenda in areas of Board jurisdiction. These presentations are limited to three (3) minutes and the total time allotted to non-agenda items will not exceed fifteen (15) minutes.

6. **Consent Agenda**– 5:00 p.m. *(J. Huetter)*
All items listed on the Consent Agenda are considered by the Board to be routine and will be enacted by the Board in one motion. There will be no discussion on these items prior to the time the Board votes on the motion unless a member of the Board, staff, or public request specific items to be discussed and/or removed from the Consent Agenda. If items are pulled for discussion, a separate vote will occur on the item(s). The Executive Director recommends approval of all Consent Agenda items.
Action: ***Shall the Board approve the following items by consent?***
 - 6.1 ***Shall the board approve the March 8, 2023, Regular Meeting Minutes?***
 - 6.2 ***Shall the board approve the Wellness Policy?***
 - 6.3 ***Shall the board approve the 2023-2024 Instructional Minutes for Golden Valley Orchard and River Schools?***
 - 6.4 ***Shall the board approve Wilkinson, Hadley, and King to complete the 2022-2023 independent audit for Golden Valley Charter Schools?***

7. **Finance Report** – 5:05 p.m. *(S. Lefkowitz)*
Discussion/Information: The business manager will present information on the status of the 2022-2023 budget for Golden Valley Orchard and River Schools.

8. **Prop 39 Facilities Request** – 5:20 p.m. *(C. Buckley)*
Action: Shall the board approve the 2023-2024 Prop 39 Facilities Request from San Juan Unified School District?

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9. **Faculty Reports** – 5:30 p.m.
Faculty Chair, Orchard: The Orchard Faculty Chair will present items of interest to the board.
(H. Peery)
Faculty Chair, River: The River Faculty Chair will present items of interest to the board.
(A. Lacoste)

10. **Executive Reports** – 5:40 p.m.
14.1 Board Chair Report: The Board of Trustees Chair will present items of interest to the board.
(J. Huetter)
14.2 Executive Director Report: The Executive Director will present items of interest to the board.
(C. Buckley)

11. **Closed Session: Public Employee Performance Evaluation** – 6:00 p.m. *(J. Huetter)*
Discussion: The board will go into closed session to discuss the annual review of the Executive Director of Golden Valley Charter Schools pursuant to § 54957.

12. **Recitation of the Motto of the Social Ethic** – 8:00 p.m.
The healing social life is found
When in the mirror of each human soul
The whole community finds its reflection,
And when, in the community,
The virtue of each one is living.

13. **Adjournment of the meeting** – 8:01 p.m. *(J. Huetter)*

March 8, 2023

Regular Meeting Minutes

1. **Chair Jennifer Huetter called the meeting to order at 4:36 p.m.**
2. **Roll Call –**
Board Members: Jennifer Huetter, Adam Errington, Katie Gerski-Keller, Ekaterina Khmelniker, Megan Mardones, Meredith Willsen, Stephen Quadro (arrived at 4:58).
Guests: Amala Easton, Heather Peery, Caleb Buckley, Jennifer Hoover, Becky Page, Susan Lefkowitz, AJ Lacoste (River Remote)
3. **Board Member Exigencies and Remote Attendance –**
Action: Shall the board approve any board members to participate in this board meeting from a remote location due to unexpected emergencies per AB 2449?
TABLED. NO ACTION.
4. **Flag Salute/Quote/Moment of Silence –** Caleb Buckley read the Orderliness virtue card.
5. **Public Comment –**
There were no public comments.
6. **Consent Agenda–**
It was moved by Adam Errington and seconded by Katie Gerski-Keller that the Board approve the following items by consent:
 - 6.3 *The board approved the revised Executive Director Evaluation Policy.*
 - 6.4 *The board approved the revised Paid Time Off Policy.*

(Ayes: 6, Noes: 0, Abstain: 0)

 - 6.1 It was moved by Katia Khmelniker and seconded by Meredith Willsen that the board approve the February 8, 2023, Regular Meeting Minutes.
(Ayes: 5, Noes: 0, Abstain: 1, M. Mardones)
 - 6.2 It was moved by Meredith Willsen and seconded by Stephen Quadro that the board approve the January 30, 2023, Special Meeting Minutes.
(Ayes: 4, Noes: 0, Abstain: 3, A. Errington, K. Gerski-Keller, K. Khmelniker)
7. **2022-2023 Second Interim Report, Orchard –**
It was moved by Katia Khmelniker and seconded by Adam Errington that the board approve the 2022-2023 Second Interim Report for Golden Valley Orchard School.
(Ayes: 6, Noes: 0, Abstain: 0)

March 8, 2023

8. **2022-2023 Second Interim Report, River –**

It was moved by Katia Khmelniker and seconded by that the board approve the 2022-2023 Second Interim Report for Golden Valley River School.

(Ayes: 6, Noes: 0, Abstain: 0)

9. **2023-2024 Calendar –**

It was moved by Stephen Quadro and seconded by Adam Errington that the board approve the 2023-2024 Instructional calendar for Golden Valley Charter Schools with the following amendment:

Remove October 19-20 as non-instructional days
Add October 13 and 16 as non-instructional days

(Ayes: 7, Noes: 0, Abstain: 0)

10. **2023-2024 Instructional Minutes –**

Action: Shall the board approve the 2023-2024 Instructional Minutes for Golden Valley Charter Schools? TABLED. NO VOTE.

11. **Parent Involvement Policy, Orchard –**

It was moved by Stephen Quadro and seconded by Katia Khmelniker that the board approve a new Parent Involvement Policy which will be renamed the Parent and Family Engagement Policy.

(Ayes: 7, Noes: 0, Abstain: 0)

12. **Parent Involvement Policy, River –**

It was moved by Katia Khmelniker and seconded by Stephen Quadro that the board approve a new Parent Involvement Policy which will be renamed the Parent and Family Engagement Policy.

(Ayes: 7, Noes: 0, Abstain: 0)

13. **Wellness Policy –**

The board discussed a new Wellness Policy, 1st reading.

14. **Faculty Reports –**

Faculty Chair, Orchard: The Orchard Faculty Chair, Heather Peery, presented items of interest to the board.

Faculty Chair, River: The River Faculty Chair, AJ Lacoste, presented items of interest to the board.

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15. **Executive Reports –**

14.1 Board Chair Report: The Board of Trustees Chair presented items of interest to the board.

14.2 Executive Director Report: The Executive Director presented items of interest to the board.

16. **The board recited the Motto of the Social Ethic –**

17. **The Chair adjourned the meeting at 6:16 p.m.**

Respectfully submitted by Amala Easton.

Jennifer Huetter, Chair

Date

WELLNESS POLICY
(Presented to the Board of Trustees 2023.04.19)

Wellness Committee Reviewed: 2/10/2023

Preamble

Golden Valley Charter Schools, a School Food Authority (hereto referred to as the SFA) is committed to the optimal development of every student. The SFA believes that for students to have the opportunity to achieve personal, academic, developmental, and social success, we need to create positive, safe, and health-promoting learning environments at every level, in every setting, throughout the school year.

Research shows that two components, good nutrition and physical activity before, during, and after the school day, are strongly correlated with positive student outcomes. For example, student participation in the U.S. Department of Agriculture's (USDA) School Breakfast Program is associated with higher grades and standardized test scores, lower absenteeism, and better performance on cognitive tasks.^{1,2,3,4,5,6,7} Conversely, less-than-adequate consumption of specific foods including fruits, vegetables, and dairy products, is associated with lower grades among students.^{8,9,10} In addition, students who are physically active through active transport to and from school, recess, physical activity breaks, high-quality physical education, and extracurricular activities – do better academically.^{11,12,13,14}

This policy outlines the SFA's approach to ensuring environments and opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. Specifically, this policy establishes goals and procedures to ensure that:

- Students in the SFA have access to healthy foods throughout the school day—both through reimbursable school meals and other foods available throughout the school campus—in accordance with Federal and state nutrition standards;
- Students receive quality nutrition education that helps them develop lifelong healthy eating behaviors;
- Students have opportunities to be physically active before, during, and after school;
- Schools engage in nutrition and physical activity promotion and other activities that promote student wellness;
- School staff are encouraged and supported to practice healthy nutrition and physical activity behaviors in and out of school;

- The community is engaged in supporting the work of the SFA in creating continuity between school and other settings for students and staff to practice lifelong healthy habits; and
- The SFA establishes and maintains an infrastructure for management, oversight, implementation, communication about, and monitoring of the policy and its established goals and objectives.

This policy applies to all students, staff, and schools in the SFA.

I. School Wellness Committee

Committee Role and Membership

The SFA will convene a representative school wellness committee (hereto referred to as the SWC or work within an existing school health committee) that meets at least twice per year to establish goals for and oversee school health and safety policies and programs, including development, implementation, and periodic review and update of this SFA-level wellness policy (heretofore referred as “wellness policy”).

The SWC membership will represent all school levels and include (to the extent possible), but not be limited to: parents and caregivers; students; representatives of the school nutrition program (ex., school nutrition director); physical education teachers; health education teachers; school health professionals (ex., health education teachers, school health services staff [i.e., nurses, physicians, dentists, health educators, and other allied health personnel who provide school health services], and mental health and social services staff [i.e., school counselors, psychologists, social workers, or psychiatrists]; school administrators (ex., superintendent, principal, vice principal), school board members; health professionals (ex., dietitians, doctors, nurses, dentists); and the general public. To the extent possible, the SWC will include representatives from each school building and reflect the diversity of the community.

Leadership

The Superintendent or designee(s) will convene the SWC and facilitate development of and updates to the wellness policy, and will ensure each school’s compliance with the policy.

Name	Title	Role
Becky Page (Orchard)	Principal	Wellness Coordinator
Ryan Sutton (River)	Principal	Wellness Coordinator
Jennifer Hoover	Accountability & Compliance Manager	Food Service Director

II. Wellness Policy Implementation, Monitoring, Accountability, and Community Engagement

Implementation Plan

The SFA will develop and maintain a plan for implementation to manage and coordinate the execution of this wellness policy. The plan delineates roles, responsibilities, actions, and timelines specific to each school, and includes information about who will be responsible to make what change, by how much, where, and when, as well as specific goals and objectives for nutrition standards for all foods and beverages available on the school campus, food and beverage marketing, nutrition promotion and education, physical activity, physical education, and other school-based activities that promote student wellness.

This wellness policy and the progress reports can be found at: goldenvalleycharterschools.org

Recordkeeping

The SFA will retain records to document compliance with the requirements of the wellness policy at the school office. Documentation maintained in this location will include but will not be limited to:

- The written wellness policy;
- Documentation demonstrating compliance with community involvement requirements, including (1) Efforts to actively solicit SWC membership from the required stakeholder groups; and (2) These groups' participation in the development, implementation, and periodic review and update of the wellness policy;
- Documentation of the triennial assessment* of the policy for each school under its jurisdiction;
- Documentation demonstrating compliance with public notification requirements, including: (1) Methods by which the wellness policy, annual progress reports, and triennial assessments are made available to the public; and (2) Efforts to actively notify families about the availability of wellness policy.

Triennial Progress Assessments

At least once every three years, the SFA will evaluate compliance with the wellness policy to assess the implementation of the policy and include:

- The extent to which schools under the jurisdiction of the SFA are in compliance with the wellness policy;
- A description of the progress made in attaining the goals of the SFA's wellness policy.

The SWC, in collaboration with individual schools, will monitor schools' compliance with this wellness policy.

Revisions and Updating the Policy

The SWC will update or modify the wellness policy based on the results of the annual progress reports and triennial assessments, and/or as SFA priorities change; community needs change; wellness goals are met; new health science, information, and technology emerges; and new Federal or state guidance or standards are issued. **The wellness policy will be assessed and updated as indicated at least every three years, following the triennial assessment.**

Community Involvement, Outreach, and Communications

The SFA is committed to being responsive to community input, which begins with awareness of the wellness policy. The SFA will actively communicate ways in which representatives of SWC and others can participate in the development, implementation, and periodic review and update of the wellness policy through a variety of means appropriate for that SFA. The SFA will also inform parents of the improvements that have been made to school meals and compliance with school meal standards, availability of child nutrition programs and how to apply, and a description of and compliance with Smart Snacks in School nutrition standards. The SFA will use electronic mechanisms, such as email or displaying notices on the SFA's website, as well as non-electronic mechanisms, such as newsletters, presentations to parents, or sending information home to parents, to ensure that all families are actively notified of the content of, implementation of, and updates to the wellness policy, as well as how to get involved and support the policy. The SFA will ensure that communications are culturally and linguistically appropriate to the community, and accomplished through means similar to other ways that the SFA and individual schools are communicating other important school information with parents.

The SFA will actively notify the public about the content of or any updates to the wellness policy annually, at a minimum. The SFA will also use these mechanisms to inform the community about the availability of the annual and triennial reports.

III. Nutrition

School Meals

Our school SFA is committed to serving healthy meals to children, with plenty of fruits, vegetables, whole grains, and fat-free and low-fat milk; moderate in sodium, low in saturated fat, and zero grams *trans* fat per serving (nutrition label or manufacturer's specification); and to meet the nutrition needs of school children within their calorie requirements. The school meal programs aim to improve the diet and health of school children, help mitigate childhood obesity, model healthy eating to support the development of lifelong healthy eating patterns and support healthy choices while accommodating cultural food preferences and special dietary needs.

All schools within the SFA participate in USDA child nutrition programs, including the National School Lunch Program (NSLP), the School Breakfast Program (SBP), and *any additional programs the school may elect*. All schools within the SFA are committed to offering school meals through the NSLP and SBP programs, and other applicable Federal child nutrition programs, that:

- Are accessible to all students;
- Are appealing and attractive to children;
- Are served in clean and pleasant settings;
- Meet or exceed current nutrition requirements established by local, state, and Federal statutes and regulations. (The SFA offers reimbursable school meals that meet [USDA nutrition standards](#).)

Staff Qualifications and Professional Development

All school nutrition program directors, managers, and staff will meet or exceed hiring and annual continuing education/training requirements in the [USDA professional standards for child nutrition professionals](#). These school nutrition personnel will refer to [USDA's Professional Standards for School Nutrition Standards website](#) to search for training that meets their learning needs.

Water

To promote hydration, free, safe, unflavored drinking water will be available to all students throughout the school day and throughout every school campus. The SFA will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

The SFA is committed to ensuring that all foods and beverages available to students on the school campus* during the school day* support healthy eating. No foods or beverages will be sold, and served outside of the school meal programs (i.e., “competitive” foods and beverages) will meet the USDA Smart Snacks in School nutrition standards.

Celebrations and Rewards

All foods offered on the school campus will meet or exceed the USDA Smart Snacks in School nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits. A summary of the standards and information are available at: <http://www.fns.usda.gov/healthierschoolday/tools-schools-smart-snacks>.

These include through:

1. Celebrations and parties. The SFA will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.
2. Classroom snacks brought by parents.
3. Rewards and incentives. Foods and beverages will not be used as a reward, or withheld as punishment for any reason, such as for performance or behavior.

Fundraising

Ready-to-eat foods and beverages sold through fundraisers on the school campus will be prohibited.

Nutrition Promotion

Nutrition promotion and education positively influence lifelong eating behaviors by using evidence-based techniques and nutrition messages, and by creating food environments that encourage healthy nutrition choices and encourage participation in school meal programs. Students and staff will receive consistent nutrition messages throughout schools, classrooms, gymnasiums, and cafeterias. Nutrition promotion also includes marketing and advertising nutritious foods and beverages to students and is most effective when implemented consistently through a comprehensive and multi-channel approach by school staff and teachers, parents, students, and the community.

The SFA will promote healthy food and beverage choices for all students throughout the school campus, as well as encourage participation in school meal programs.

Nutrition Education

The SFA aims to teach, model, encourage, and support healthy eating by students. Schools will provide nutrition education and engage in nutrition promotion that:

- Is designed to provide students with the knowledge and skills necessary to promote and protect their health;
- Include enjoyable, developmentally-appropriate, culturally-relevant, and participatory activities;
- Promote fruits, vegetables, whole-grain products, low-fat and fat-free dairy products, and healthy food preparation methods;
- Emphasize caloric balance between food intake and energy expenditure (promotes physical activity/exercise);
- Include nutrition education training for teachers and other staff.

Food and Beverage Marketing in Schools

The SFA is committed to providing a school environment that ensures opportunities for all students to practice healthy eating and physical activity behaviors throughout the school day while minimizing commercial distractions. The SFA strives to teach students how to make informed choices about nutrition, health, and physical activity. These efforts will be weakened if students are subjected to advertising on SFA property that contains messages inconsistent with the health information the SFA is imparting through nutrition education and health promotion efforts. It is the intent of the SFA to protect and promote student's health by permitting advertising and marketing for only those foods and beverages that are permitted to be sold on the school campus, consistent with the SFA's wellness policy.

IV. Physical Activity

Physical activity during the school day (including but not limited to recess, physical activity breaks, or physical education) **will not be withheld** as punishment for any reason.

To the extent practicable, the SFA will ensure that its grounds and facilities are safe and that equipment is available to students to be active. The SFA will conduct necessary inspections and repairs.

Physical Education

The SFA will provide students with physical education, using an age-appropriate, sequential physical education curriculum consistent with national and state standards for physical education.

All students will be provided equal opportunity to participate in physical education classes. The SFA will make appropriate accommodations to allow for equitable participation for all students and will adapt physical education classes and equipment as necessary.

Outdoor recess will be offered when weather is feasible for outdoor play.

In the event that the school or SFA must conduct **indoor recess**, teachers and staff will follow the indoor recess guidelines that promote physical activity for students, to the extent practicable. *Each school will maintain and enforce its own indoor recess guidelines.*

Recess will complement, not substitute, physical education class. Recess monitors or teachers will encourage students to be active, and will serve as role models by being physically active alongside the students whenever feasible.

V. Other Activities that Promote Student Wellness

The SFA will integrate wellness activities across the entire school setting, not just in the cafeteria, other food and beverage venues, and physical activity facilities. The SFA will coordinate and integrate other initiatives related to physical activity, physical education, nutrition, and other wellness components so all efforts are complementary, not duplicative, and work towards the same set of goals and objectives promoting student well-being, optimal development.

All school-sponsored events will adhere to the wellness policy. All school-sponsored wellness events will include physical activity opportunities.

Glossary:

Extended School Day - time during before and afterschool activities that includes clubs, intramural sports, band and choir practice, drama rehearsals, etc.

School Campus - areas that are owned or leased by the school and used at any time for school-related activities such as the school building or on the school campus, including on the outside of the school building, school buses or other vehicles used to transport students, athletic fields, and stadiums (e.g. on scoreboards, coolers, cups, and water bottles), or parking lots.

School Day - midnight the night before to 30 minutes after the end of the instructional day.

Triennial – recurring every three years.

Nondiscrimination Statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotope, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an

alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **mail:**
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. **fax:**
(833) 256-1665 or (202) 690-7442; or
3. **email:**
Program.Intake@usda.gov

This institution is an equal opportunity provider.

¹ Bradley, B, Green, AC. Do Health and Education Agencies in the United States Share Responsibility for Academic Achievement and Health? A Review of 25 years of Evidence About the Relationship of Adolescents' Academic Achievement and Health Behaviors, *Journal of Adolescent Health*. 2013; 52(5):523–532.

² Meyers AF, Sampson AE, Weitzman M, Rogers BL, Kayne H. School breakfast program and school performance. *American Journal of Diseases of Children*. 1989;143(10):1234–1239.

³ Murphy JM. Breakfast and learning: an updated review. *Current Nutrition & Food Science*. 2007; 3:3–36.

⁴ Murphy JM, Pagano ME, Nachmani J, Sperling P, Kane S, Kleinman RE. The relationship of school breakfast to psychosocial and academic functioning: Cross-sectional and longitudinal observations in an inner-city school sample. *Archives of Pediatrics and Adolescent Medicine*. 1998;152(9):899–907.

⁵ Pollitt E, Mathews R. Breakfast and cognition: an integrative summary. *American Journal of Clinical Nutrition*. 1998; 67(4), 804S–813S.

⁶ Rampersaud GC, Pereira MA, Girard BL, Adams J, Metz J. Breakfast habits, nutritional status, body weight, and academic performance in children and adolescents. *Journal of the American Dietetic Association*. 2005;105(5):743–760, quiz 761–762.

⁷ Taras, H. Nutrition and student performance at school. *Journal of School Health*. 2005;75(6):199–213.

⁸ MacLellan D, Taylor J, Wood K. Food intake and academic performance among adolescents. *Canadian Journal of Dietetic Practice and Research*. 2008;69(3):141–144.

⁹ Neumark-Sztainer D, Story M, Dixon LB, Resnick MD, Blum RW. Correlates of inadequate consumption of dairy products among adolescents. *Journal of Nutrition Education*. 1997;29(1):12–20.

¹⁰ Neumark-Sztainer D, Story M, Resnick MD, Blum RW. Correlates of inadequate fruit and vegetable consumption among adolescents. *Preventive Medicine*. 1996;25(5):497–505.

¹¹ Centers for Disease Control and Prevention. *The association between school-based physical activity, including physical education, and academic performance*. Atlanta, GA: US Department of Health and Human Services, 2010.

¹² Singh A, Uijtdeuwiligne L, Twisk J, van Mechelen W, Chinapaw M. *Physical activity and performance at school: A systematic review of the literature including a methodological quality assessment*. *Arch Pediatr Adolesc Med*, 2012; 166(1):49-55.

¹³ Haapala E, Poikkeus A-M, Kukkonen-Harjula K, Tompuri T, Lintu N, Väistö J, Leppänen P, Laaksonen D, Lindi V, Lakka T. *Association of physical activity and sedentary behavior with academic skills – A follow-up study among primary school children*. *PLoS ONE*, 2014; 9(9): e107031.

¹⁴ Hillman C, Pontifex M, Castelli D, Khan N, Raine L, Scudder M, Drollette E, Moore R, Wu C-T, Kamijo K. *Effects of the FITKids randomized control trial on executive control and brain function*. *Pediatrics* 2014; 134(4): e1063-1071.

¹⁵ Change Lab Solutions. (2014). *SFA Policy Restricting the Advertising of Food and Beverages Not Permitted to be Sold on School Grounds*. Retrieved from <http://changelabsolutions.org/publications/SFA-policy-school-food-ads>.

Golden Valley	Kinder	Grades	Grades	Grades
		1 - 3		4 - 8
REGULAR DAYS:		Grade 1 & 2	Grade 3 only	4-8
Start	8:15 AM	8:15 AM	8:15 AM	8:15 AM
End	11:45 AM	2:40 PM	3:10 PM	3:10 PM
Number of Hours	3:30	6:25	6:55	6:55
TOTAL NUMBER OF MINUTES - Regular Days	210	385	415	415
Less Recess 10:15-10:45	--	(30)	(30)	(30)
Less Lunch 12:25-1:15		(50)	(50)	(50)
ACTUAL DAILY INSTRUCTIONAL MINUTES	210	305	335	335
Number of Regular Days	176	132	132	132
Annual Minutes - Regular Days	36,960	40,260	44,220	44,220
MINIMUM DAYS:				
Start		8:15 AM	8:15 AM	8:15 AM
End		12:45 PM	12:45 PM	12:45 PM
Number of Hours	0:00	4:30	4:30	4:30
TOTAL NUMBER OF MINUTES - Minimum Days	0	270	270	270
Less Recess 10:15-10-10:45	--	(30)	(30)	(30)
Less Lunch 12:25-1:15				
ACTUAL DAILY INSTRUCTIONAL MINUTES	0	240	240	240
Number of Minimum Days		44	44	44
Annual Minutes - Minimum Days	0	10,560	10,560	10,560
TOTAL ANNUAL INSTRUCTIONAL MINUTES	36,960	50,820	54,780	54,780
Required Number of Minutes	36,000	50,400	50,400	54,000
(Under) / Over	960	420	4,380	780

April 12, 2023

To: Board of Directors and Management

Golden Valley Charter School for Education Renewal
1000 River Rock Drive, Ste. 200
Folsom, CA 95630

We are pleased to confirm our understanding of the services we are to provide for Golden Valley Charter School for Education Renewal (the Charter Schools') for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the Charter Schools', which comprise the statement of financial position as of June 30, 2023, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively the "financial statements").

Also the following supplementary information accompanying the Charter Schools' financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements. The following supplementary information is required by the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*:

1. Combining Financial Statements
2. LEA Organization Structure
3. Schedule of Average Daily Attendance (ADA)
4. Schedule of Instructional Time
5. Schedule of Financial Trends & Analysis
6. Reconciliation of Unaudited Annual Financial and Budget Report with Audited Financial Statements
7. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement which exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.
- An opinion (or disclaimer of opinion) on compliance with state statutes, regulations, and the terms and conditions of state awards that could have a direct and material effect on each identified program in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810*.

Auditor's Responsibilities for the Audit of the Financial Statements, Single Audit, and State Compliance Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance; and the requirements identified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting prescribed in Title 5, California Code of Regulations, Section 19810*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. AS part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Charter School or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter Schools' ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representation from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Improper Revenue Recognition
2. Management Override of Controls

As we continue the audit planning process we may identify additional significant risks. If such risks are identified we will provide an addendum to this engagement letter to communicate these risks. If no additional significant risks are identified, no addendum will be provided.

Audit Procedures – Internal Control

We will obtain an understanding of the Charter Schools' and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Charter Schools' compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Charter Schools' major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Charter School's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

The *2022-23 Guide for Annual Audits of California Local Education Agencies and State Compliance Reporting* (the Audit Guide) requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with state statutes, regulations, and the terms and conditions of state awards identified in the Audit Guide which are applicable to the Charter Schools' based on materiality levels identified in the Audit Guide. For the programs applicable to the Charter Schools', we will perform the procedures identified in the Audit Guide and report noncompliance in accordance with direction provided in the Audit Guide. The purpose of these procedures will be to express an opinion on the Charter Schools' compliance with requirements applicable to these programs in our report on state compliance.

Other Services

We will prepare the Organization's federal and state information returns for the year ended June 30, 2023 based on information provided by you. We will also assist in preparing the financial statements, prepare the schedule of expenditures of federal awards, and the related notes of the Charter Schools' in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to those previously identified and previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements, Single Audit, and State Compliance Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for:

1. Designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal and state awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met;
2. Following laws and regulations;
3. Ensuring that there is reasonable assurance that government programs are administered in compliance and with compliance requirements; and,
4. Ensuring that management and financial information is reliable and properly reported.

Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal and state statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside general and subsidiary ledgers). You are also responsible for providing us with:

1. Access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters;
2. Access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under Uniform Guidance and in accordance with the Audit Guide;
3. Additional information that we may request for the purpose of the audit; and
4. Unrestricted access to persons within the Charter Schools' from whom we determine it necessary to obtain audit evidence.

At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Charter Schools' involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect of the financial statements. Your responsibilities include informing us of your knowledge and of any allegations of fraud or suspected fraud affecting the Charter Schools' received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Charter Schools' complies with applicable laws, regulations, contracts, agreements, and grants.

You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reporting audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for review upon our scheduled interim field work dates.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that:

1. You are responsible for the presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance;
2. You believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance;
3. The methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. You have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that:

1. You are responsible for the presentation of the supplementary information in accordance with GAAP;
2. You believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP;
3. The methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and
4. You have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, and/or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Charter Schools', the California State Controller's Office, the California Department of Education, the Charter Schools' authorizing entity, and the County Office of Education; however, management is responsible for the distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Wilkinson Hadley King & Co. LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the California Board of Accountancy or its designee, the County Office of Education, the California State Controller's Office or its designee, the California Department of Education or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Wilkinson Hadley King & Co. LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained to other, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the California State Controller's Office or the California Department of Education. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Kevin Sproul, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit upon the signing of this engagement letter and will schedule dates for field work accordingly.

Our fee for these services will be \$16,000 for the audit and \$1,200 for the preparation of tax returns. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. Upon completion of the audit report and submission to the California State Controller's Office progress billings will be brought to 90% of the contracted amount. The final 10% of the contracted amount will be billed, and is due, upon receipt of the California State Controller's Office certification letter. In accordance with firm policies, work may be suspended if your account becomes 30 days past due and may not be resumed until your account is paid in full. Additionally, an audit report will not be issued for the year ended June 30, 2023 if 100% of prior audit fees have not been paid in full inclusive of the final 10% billed upon receipt of the California State Controller's Office certification letter for the prior period. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended at our standard hourly rates and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the governing board of the Charter Schools'. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter Schools' internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Schools' internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Charter Schools' and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,


Wilkinson Hadley King & Co. LLP

Response:

This letter correctly sets forth the understanding of Golden Valley Charter School for Education Renewal.

Management Signature: _____

Title: _____

Date: _____

Approved by Governance at a Public Meeting on: _____

**CONTRACT FOR ANNUAL AUDIT
OF K-12 CHARTER SCHOOLS
(Three Year Contract)**

GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL

This contract entered into this 27th day of April, 2021, between GOLDEN VALLEY CHARTER SCHOOL FOR EDUCATION RENEWAL of Sacramento County, California, hereinafter called the School and Wilkinson Hadley King & Co. LLP hereinafter called the Accountant, witnesses that the parties hereto do mutually agree as follows:

Article 1. EMPLOYMENT OF ACCOUNTANT: The School, pursuant to Chapter 3 (commencing with Section 14500), Part 9, Division 1, Title 1, and Article 2 (commencing with Section 41020), Chapter 1, Part 24, Division 3, Title 2 of the Education Code of the State of California, hereby employs the Accountant to perform the necessary professional services, including but not limited to, those hereinafter set forth in connection with an audit of the books and accounts of the School.

Article 2. SCOPE OF AUDIT: The audit shall include all financial information of the School including the student body accounts, and any other funds under the control or jurisdiction of the School.

Article 3. AUDIT PERIOD: The audit shall cover the period of the 2020-21 through 2022-23 school years, to wit, the period commencing July 1, 2020, and ending June 30, 2023.

Article 4. VERIFICATION OF PRIOR YEAR'S FUNDS BALANCES: The audit shall include a verification of fund balances at the beginning of the audit period, provided there has been a responsible audit for the year prior to commencement of the audit period, from which such verification can be made; otherwise such verification may be excluded at the discretion of the School.

Article 5. AUDIT PROCEDURES: The audit shall be performed in accordance with general accounting office standards for financial and compliance audits, and shall include, to the extent applicable, the audit procedures recommended by the Education Audit Appeals Panel, as detailed in the most recent publication entitled Standards and Procedures for Audits of California Local Educational Agencies (Audit Guide). The Accountant shall provide the State Controller access to audit working papers to permit the Controller to complete a review upon request pursuant to Education Code Section 14504.

Article 6. FORM AND CONTENTS OF REPORT: The form and contents of the audit report shall be in conformity, to the extent practicable, with such form and content as may be prescribed by the State Controller under Section 41020 of the Education Code.

Article 7. EXTRA WORK AND SERVICES: In the event that circumstances disclosed by the audit indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the Accountant shall at once notify the School in writing of the fact, together with a written estimate of the additional work and services required and the estimated cost thereof. In the event the School authorizes and approves the performance of such extra work and services, it shall so notify the Accountant in writing. No claims of the Accountant for extra work or services shall be allowed or paid without such written consent and approval of the School first having been so obtained before such extra work and services are entered upon or undertaken.

Article 8. COMMENCEMENT OF WORK: Work by the Accountant under this contract shall commence April 20, 2021, or as soon thereafter as the School may deem practicable and feasible.

Article 9. COMPLETION AND DELIVERY OF REPORT: The audit report shall be completed and delivered to the School not later than December 15 annually. The Accountant will furnish the charter school copies of the audit in sufficient number for distribution to each member of the governing board plus 10 copies for the School's chief administrative officer and shall mail one copy to each of the following: County Superintendent of Schools, State Department of Education, State Controller's office.

Article 10. THE ACCOUNTANT FEES: The School agrees to pay and the Accountant agrees to accept for performance of all services rendered herein, exclusive of extra work and services, a fee in the sum of, not to exceed amounts notated below. It is understood and agreed that said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of entering into this contract. The cost estimates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined.

	SCHOOL AUDIT	INFORMATION RETURNS	TOTAL FEES
2020-21	\$16,000	\$1,200	\$17,200
2021-22	\$16,000	\$1,200	\$17,200
2022-23	\$16,000	\$1,200	\$17,200

*If the federal expenditures of the entity exceed \$750,000 a single audit is required and an additional fee of \$2,000 will be added. If the entity stays below the \$750,000 threshold, a single audit will not be performed.

Extra work and services duly ordered and approved as herein above provided and duly performed shall be computed and paid for at the rates below.

<u>Classification</u>	<u>Rate</u>
Senior Partner	\$ 175
Partner	\$ 150
Senior Manager	\$ 125
Manager	\$ 100
Senior Accountant	\$ 85
Staff Accountant	\$ 70
Clerical	\$ 45

Article 11. PAYMENT: Payment of ninety percent of the fee, including extra work and services, shall be made in progress payments as work is completed. The Accountant shall furnish the School on demand an itemized statement of the audit costs, if requested. The final ten percent of the value of work done under this contract shall be made after certification by the State Controller that the audit report conforms to the reporting provisions of the Audit Guide. Provision is hereby made to withhold fifty percent of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report by the same firm or individual failed to be certified as conforming to reporting requirements of the State Controller's Audit Guide.

Article 12. TERMINATION: The School hereby reserves the right to terminate this contract at any time. In the event of such termination, the Accountant shall be paid the reasonable value of all services rendered up to the date of such termination as may be determined by the School, and the Accountant hereby expressly waives any and all claims for damages or compensation arising under this contract, except as set forth herein, in the event of such termination. Additionally, this contract shall become null and void if the audit firm or individual is declared ineligible to perform LEA audits pursuant to Education Code Section 41020.5.

Article 13. ASSOCIATES: The Accountant shall have the option, with the written consent of the School, to associate with them and at their expense accountants or other qualified persons to render services in connection with the work, and to delegate to them such duties as they may delegate without relieving themselves from administrative or other responsibility under this contract.

Article 14. SUCCESSORS AND ASSIGNS: All terms, conditions, and provisions hereof shall inure to and shall bind the parties hereto, their, and each of their respective heirs, executors, administrators, successors, and assigns.

Except as provided above, the Accountant shall not sublet, assign, or transfer their interest in this contract without the written consent of the School.

Article 15. Workers' Compensation: We are aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and we will comply with such provisions before commencing the performance of the work of the contract.

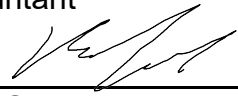
Article 15. INSTRUCTIONS TO PROCEED: The Accountant is not to proceed with performance of any services under this contract without first securing written authorization from the School to do so.

IN WITNESS WHEREOF, we have hereunto set our hands the day and year first above written.

Wilkinson Hadley King & Co. LLP
EDUCATION RENEWAL

GOLDEN VALLEY CHARTER SCHOOL FOR
of Sacramento County, California

Accountant

By 
Kevin Sproul, Partner

By _____

Dated: April 27, 2021

Approved by the Governing Board

On _____

Golden Valley River

Mar-23

Account Code	Description	March		July - March Summary				2022-2023		
		Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$210,792	\$210,792	\$928,126	\$928,126	-	0.0%	\$1,543,243	\$615,117	39.86%
8012	Education Protection Act Revenue	\$274,691	-	\$628,587	\$353,896	\$274,691	77.6%	\$768,260	\$139,673	18.18%
8019	Prior Year Income/Adjustments			-	-	-	0.0%	\$14,374	\$14,374	100.00%
8096	Charter Schools Funding In Lieu of Property Tax	\$120,692	-	\$435,567	\$314,875	\$120,692	38.3%	\$743,626	\$308,059	41.43%
LCFF		\$606,175	\$210,792	\$1,992,280	\$1,596,897	\$395,383	24.8%	\$3,069,503	\$1,077,223	35.09%
8220	Federal Child Nutrition Revenue	\$10,903	\$5,665	\$42,196	\$36,958	\$5,238	14.2%	\$50,400	\$8,204	16.28%
8290	Federal Title I			\$12,482	-	\$12,482	0.0%	\$60,635	\$48,153	79.41%
8291	Title I Federal Revenue			-	\$12,482	(\$12,482)	-100.0%	\$34,199	\$34,199	100.00%
8292	Title II Federal Revenue			\$1,381	\$1,381	-	0.0%	\$5,523	\$4,142	75.00%
8294	Title IV			\$2,500	\$2,500	-	0.0%	\$7,500	\$5,000	66.67%
8299	Prior Year Federal Income			\$7,214	\$7,214	-	0.0%	\$7,214	-	0.00%
Federal Revenue		\$10,903	\$5,665	\$65,773	\$60,535	\$5,238	8.7%	\$165,471	\$99,698	60.25%
8520	State Child Nutrition Revenue	\$8,800	\$8,800	\$29,762	\$29,763	(\$0)	0.0%	\$75,601	\$45,838	60.63%
8550	Mandate Block Grant			\$4,834	\$4,834	-	0.0%	\$4,834	-	0.00%
8560	State Lottery Unrestricted			\$19,397	\$19,397	-	0.0%	\$67,811	\$48,414	71.40%
8590	All Other State Revenues -STRS ON BEHALF			\$344,350	\$344,350	-	0.0%	\$411,009	\$66,659	16.22%
8599	Prior Year State Income			(\$1,028)	(\$1,028)	-	0.0%	(\$1,028)	-	0.00%
Other State Revenue		\$8,800	\$8,800	\$397,315	\$397,315	(\$0)	0.0%	\$558,226	\$160,911	28.83%
8660	Interest Income	\$16	-	\$74	\$58	\$16	27.9%	\$58	(\$16)	0.00%
8685	School Site Fundraising			\$317	\$317	-	0.0%	\$317	-	0.00%
8699	All Other Local Revenue	\$3,697	\$838	\$27,587	\$24,729	\$2,858	11.6%	\$27,129	(\$458)	0.00%
8792	SPED State/Other Transfers of Apportionments from County	\$28,737	\$14,368	\$100,239	\$85,870	\$14,369	16.7%	\$146,205	\$45,966	31.44%
Local Revenue		\$32,450	\$15,206	\$128,217	\$110,974	\$17,243	15.5%	\$173,709	\$45,492	26.19%
Total Revenue		\$658,328	\$240,464	\$2,583,585	\$2,165,721	\$417,864	19.3%	\$3,966,909	\$1,383,324	34.87%
1100	Teacher's Salaries	\$113,919	\$113,919	\$934,169	\$934,169	(\$0)	0.0%	\$1,128,183	\$194,014	17.20%
1120	Substitute Expense			\$2,196	\$2,196	-	0.0%	\$2,196	(\$0)	0.00%
1300	Certificated Supervisor & Administrator Salaries	\$7,950	\$7,950	\$72,611	\$72,611	-	0.0%	\$117,700	\$45,089	38.31%
1900	Other Certificated Salaries	\$3,864	\$17,876	\$47,626	\$144,275	\$96,648	67.0%	\$213,769	\$166,143	77.72%
1905	Ed Support Hourly	\$2,888	-	\$24,368	-	(\$24,368)	0.0%	-	(\$24,368)	0.00%
Certificated Salaries		\$128,621	\$139,745	\$1,080,971	\$1,153,251	\$72,280	6.3%	\$1,461,848	\$380,877	26.05%
2100	Instructional Aide Salaries	\$25,582	\$25,582	\$204,593	\$204,593	-	0.0%	\$218,327	\$13,734	6.29%
2105	IA and Subj Spec Hourly	\$876	\$876	\$1,922	\$1,922	-	0.0%	-	(\$1,922)	0.00%
2200	Classified Support Salaries	\$8,689	\$8,689	\$77,585	\$77,585	-	0.0%	\$89,482	\$11,897	13.30%
2400	Clerical, Technical and Office Staff	\$6,028	\$6,028	\$51,726	\$51,726	-	0.0%	\$66,504	\$14,778	22.22%
2900	Other Classified Salaries	\$7,753	\$7,753	\$47,630	\$47,630	-	0.0%	\$52,340	\$4,710	9.00%
2907	Classified Stipends			\$200	-	(\$200)	0.0%	-	(\$200)	0.00%
Classified Salaries		\$48,928	\$48,928	\$383,655	\$383,455	(\$200)	-0.1%	\$426,653	\$42,998	10.08%
3101	Employer STRS	\$21,500	\$21,500	\$173,411	\$173,411	-	0.0%	\$226,022	\$52,611	23.28%
3201	Employer PERS	\$4,074	-	\$32,611	-	(\$32,611)	0.0%	-	(\$32,611)	0.00%
3202	Employer PERS	\$10,435	\$14,509	\$73,466	\$106,077	\$32,611	30.7%	\$123,568	\$50,102	40.55%
3301	OASDI/Medicare Certificated	\$2,815	\$6,538	\$23,811	\$53,029	\$29,218	55.1%	\$60,000	\$36,189	60.31%
3302	OASDI/Medicare Classified	\$3,723	-	\$29,218	-	(\$29,218)	0.0%	-	(\$29,218)	0.00%
3401	Health & Welfare Benefits Certificated	\$12,320	\$12,059	\$76,171	\$97,028	\$20,858	21.5%	\$131,772	\$55,601	42.20%
3402	Health & Welfare Benefits Classified	(\$261)	-	\$20,858	-	(\$20,858)	0.0%	-	(\$20,858)	0.00%

3501	State Unemployment Insurance Certificated	\$8	\$717	\$4,383	\$8,628	\$4,245	49.2%	\$19,885	\$15,502	77.96%
3502	State Unemployment Insurance Classified	\$710	-	\$4,245	-	(\$4,245)	0.0%	-	(\$4,245)	0.00%
3601	Worker Compensation Insurance	\$1,315	\$1,315	\$12,979	\$15,015	\$2,036	13.6%	\$11,200	(\$1,779)	0.00%
3602	Worker Compensation Insurance			\$2,036	-	(\$2,036)	0.0%	-	(\$2,036)	0.00%
Employee Benefits		\$56,639	\$56,639	\$453,187	\$453,187	-	0.0%	\$572,447	\$119,260	20.83%
Total Personnel Expenses		\$234,187	\$245,312	\$1,917,813	\$1,989,893	\$72,080	3.6%	\$2,460,948	\$543,135	22.07%
4300	Materials & Supplies	\$1,106	-	\$11,661	\$10,000	(\$1,661)	-16.6%	\$10,000	(\$1,661)	0.00%
4315	Classroom Materials & Supplies	\$2,845	\$294	\$72,551	\$70,000	(\$2,551)	-3.6%	\$70,000	(\$2,551)	0.00%
4381	Plant Maintenance			-	-	-	0.0%	-	-	
4400	Noncapitalized Equipment			\$11,818	\$11,176	(\$642)	-5.7%	\$11,176	(\$642)	0.00%
4410	Software and Software Licensing	\$1,845	\$1,845	\$18,498	\$18,498	-	0.0%	\$18,498	-	0.00%
4430	Noncapitalized Student Equipment			\$7,283	\$7,283	-	0.0%	\$7,500	\$217	2.89%
4700	Food and Food Supplies	\$65	\$65	\$91,648	\$91,648	-	0.0%	\$175,000	\$83,352	47.63%
Books and Supplies		\$5,860	\$2,203	\$213,458	\$208,605	(\$4,853)	-2.3%	\$292,174	\$78,717	26.94%
5200	Travel & Conferences	\$1,712	\$1,039	\$3,673	\$3,000	(\$673)	-22.4%	\$3,000	(\$673)	0.00%
5210	Training & Development Expense			\$21,963	\$21,963	-	0.0%	\$21,988	\$25	0.11%
5300	Dues and Memberships	\$120	\$120	\$8,990	\$8,990	-	0.0%	\$8,997	\$7	0.08%
5400	Insurance	\$3,544	-	\$33,247	\$29,173	(\$4,075)	-14.0%	\$29,173	(\$4,075)	0.00%
5501	Utilities			\$18,648	\$18,648	-	0.0%	\$30,933	\$12,285	39.72%
5600	Space Rental	\$21,448	\$21,448	\$193,032	\$193,032	-	0.0%	\$250,589	\$57,557	22.97%
5601	Building Maintenance			-	\$400	\$400	100.0%	\$400	\$400	100.00%
5602	Other Space Rental			\$400	-	(\$400)	0.0%	-	(\$400)	0.00%
5605	Equipment Rental/Lease Expense			\$4,992	\$4,992	-	0.0%	\$7,800	\$2,808	36.01%
5800	Professional/Consulting Services & Operating Expenditures			\$10,597	\$10,597	-	0.0%	\$10,500	(\$97)	0.00%
5803	Banking & Payroll Service Fees			\$1,841	\$1,841	-	0.0%	\$1,842	\$1	0.03%
5805	Legal Services			\$257	\$257	-	0.0%	\$258	\$1	0.21%
5806	Audit Services			\$3,000	\$3,000	-	0.0%	\$7,950	\$4,950	62.26%
5809	Tuition Reimbursement			\$510	\$510	-	0.0%	\$510	-	0.00%
5810	Educational Consultants	\$5,540	\$5,540	\$75,892	\$75,892	-	0.0%	\$90,000	\$14,108	15.68%
5815	Advertising / Recruiting			\$600	\$600	-	0.0%	-	(\$600)	0.00%
5820	Fundraising Expense	\$20	\$20	\$655	\$655	-	0.0%	\$670	\$15	2.28%
5830	Field Trip Expenses	\$9,649	\$9,649	\$24,664	\$24,664	-	0.0%	\$30,000	\$5,336	17.79%
5842	Services- Student Athletics	\$112	\$112	\$1,841	\$1,841	-	0.0%	\$3,000	\$1,159	38.64%
5873	Financial Services	\$5,597	\$5,597	\$47,241	\$47,241	-	0.0%	\$99,934	\$52,693	52.73%
5874	Personnel Services	\$49	\$49	\$605	\$605	-	0.0%	\$700	\$95	13.64%
5875	District Oversight Fees			-	-	-	0.0%	\$30,781	\$30,781	100.00%
5890	Interest Expense / Misc. Fees	\$332	-	\$1,551	\$1,219	(\$332)	-27.3%	\$1,219	(\$332)	0.00%
5899	CMO Management Fee	\$16,561	-	\$356,510	\$339,949	(\$16,561)	-4.9%	\$536,406	\$179,896	33.54%
5900	Communications	\$318	\$318	\$4,395	\$4,395	-	0.0%	\$5,000	\$605	12.10%
5901	Marketing	\$1,847	-	\$8,129	\$6,000	(\$2,129)	-35.5%	\$6,000	(\$2,129)	0.00%
Services & Other Operating Expenses		\$66,849	\$43,892	\$823,232	\$799,463	(\$23,769)	-3.0%	\$1,177,649	\$354,417	30.10%
6900	Depreciation Expense			-	-	-	0.0%	\$2,626	\$2,626	100.00%
Capital Outlay				-	-	-	0.0%	\$2,626	\$2,626	100.00%
Total Operational Expenses		\$72,708	\$46,095	\$1,036,690	\$1,008,068	(\$28,622)	-2.8%	\$1,472,449	\$435,759	29.59%
Total Expenses		\$306,896	\$291,407	\$2,954,503	\$2,997,960	\$43,457	1.4%	\$3,933,397	\$978,894	24.89%
Net Income		\$351,432	(\$50,943)	(\$370,918)	(\$832,239)	\$461,321	55.4%	\$33,512	\$404,430	

Golden Valley Orchard

March 2023

Account Code	Description	March		July - March Summary				2022-2023		
		Actual	Budget	Actual	Budget	Variance \$	Variance %	Total Budget	Remaining Budget	% Remaining
8011	LCFF Revenue	\$287,259	\$287,259	\$1,278,457	\$1,278,457	-	0.0%	\$2,334,235	\$1,055,778	45.23%
8012	Education Protection Act Revenue	\$18,400	-	\$41,198	\$22,798	\$18,400	80.7%	\$49,504	\$8,306	16.78%
8019	Prior Year Income/Adjustments			-	-	-	0.0%	\$43,226	\$43,226	100.00%
8096	Charter Schools Funding In Lieu of Property Tax	\$104,382	-	\$376,708	\$272,326	\$104,382	38.3%	\$406,758	\$30,050	7.39%
LCFF		\$410,041	\$287,259	\$1,696,363	\$1,573,581	\$122,782	7.8%	\$2,833,723	\$1,137,360	40.14%
8220	Federal Child Nutrition Revenue	\$8,668	\$4,536	\$29,955	\$25,823	\$4,132	16.0%	\$41,672	\$11,717	28.12%
8290	Federal Title I			\$19,564	\$19,564	-	0.0%	\$21,726	\$2,162	9.95%
8291	Title I Federal Revenue			-	-	-	0.0%	\$18,295	\$18,295	100.00%
8292	Title II Federal Revenue			\$1,278	\$1,278	-	0.0%	\$5,192	\$3,914	75.39%
8294	Title IV			\$2,500	\$2,500	-	0.0%	\$10,000	\$7,500	75.00%
8299	Prior Year Federal Income			\$5,272	\$5,272	-	0.0%	\$5,272	-	0.00%
Federal Revenue		\$8,668	\$4,536	\$58,569	\$54,437	\$4,132	7.6%	\$102,157	\$43,588	42.67%
8520	State Child Nutrition Revenue	\$24,491	\$8,400	\$32,854	\$16,763	\$16,091	96.0%	\$41,961	\$9,107	21.70%
8550	Mandate Block Grant			\$4,181	\$4,181	-	0.0%	\$4,540	\$359	7.91%
8560	State Lottery Unrestricted			\$16,937	\$16,937	-	0.0%	\$53,421	\$36,484	68.30%
8590	All Other State Revenues - STRS ON BEHALF			\$275,392	\$275,392	-	0.0%	\$324,797	\$49,405	15.21%
8599	Prior Year State Income			(\$495)	(\$495)	-	0.0%	(\$495)	-	0.00%
Other State Revenue		\$24,491	\$8,400	\$328,869	\$312,778	\$16,091	5.1%	\$424,225	\$95,355	22.48%
8682	Foundation Grants/Revenues	\$2,500	\$2,500	\$2,500	\$2,500	-	0.0%	\$2,500	-	0.00%
8685	School Site Fundraising			\$50	\$50	-	0.0%	\$50	-	0.00%
8699	All Other Local Revenue	\$9,330	\$2,282	\$23,718	\$16,671	\$7,047	42.3%	\$29,285	\$5,567	19.01%
8792	SPED State/Other Transfers of Apportionments from County	\$24,878	\$12,439	\$90,392	\$77,953	\$12,439	16.0%	\$144,586	\$54,194	37.48%
Local Revenue		\$36,708	\$17,221	\$116,661	\$97,174	\$19,486	20.1%	\$176,421	\$59,761	33.87%
Total Revenue		\$479,908	\$317,415	\$2,200,462	\$2,037,971	\$162,491	8.0%	\$3,536,526	\$1,336,064	37.78%
1100	Teacher's Salaries	\$87,947	\$87,947	\$722,000	\$722,000	-	0.0%	\$930,470	\$208,471	22.40%
1120	Substitute Expense	\$75	\$75	\$2,721	\$2,721	-	0.0%	\$2,721	-	0.00%
1300	Certificated Supervisor & Administrator Salaries	\$8,920	\$8,920	\$81,615	\$81,615	-	0.0%	\$108,373	\$26,759	24.69%
1900	Other Certificated Salaries	\$14,824	\$23,024	\$150,399	\$182,623	\$32,224	17.6%	\$251,694	\$101,295	40.25%
1905	Ed Support Hourly	\$8,162	-	\$32,677	-	(\$32,677)	0.0%	-	(\$32,677)	0.00%
Certificated Salaries		\$119,927	\$119,965	\$989,412	\$988,958	(\$454)	0.0%	\$1,293,259	\$303,847	23.49%
2100	Instructional Aide Salaries	\$10,290	\$10,290	\$87,204	\$87,204	-	0.0%	\$116,799	\$29,595	25.34%
2105	IA and Subj Spec Hourly	\$2,132	\$2,132	\$17,518	\$17,518	-	0.0%	\$21,782	\$4,264	19.58%
2200	Classified Support Salaries	\$6,222	\$6,222	\$40,729	\$40,729	-	0.0%	\$51,235	\$10,506	20.51%
2205	Eagles Nest Hourly			\$16,146	-	(\$16,146)	0.0%	-	(\$16,146)	0.00%
2400	Clerical, Technical and Office Staff	\$7,043	\$7,043	\$57,648	\$57,648	-	0.0%	\$73,302	\$15,654	21.36%
2900	Other Classified Salaries	\$9,701	\$9,701	\$47,116	\$47,116	-	0.0%	\$88,374	\$41,258	46.69%
2907	Classified Stipends			\$200	\$200	-	0.0%	\$200	-	0.00%
Classified Salaries		\$35,389	\$35,389	\$266,561	\$250,415	(\$16,146)	-6.4%	\$351,692	\$85,131	24.21%
3101	Employer STRS	\$19,931	\$19,931	\$160,182	\$160,182	-	0.0%	\$199,558	\$39,376	19.73%
3201	Employer PERS	\$3,044	-	\$24,351	-	(\$24,351)	0.0%	-	(\$24,351)	0.00%
3202	Employer PERS	\$8,841	\$11,885	\$62,303	\$86,654	\$24,351	28.1%	\$112,803	\$50,500	44.77%
3301	OASDI/Medicare Certificated	\$2,684	\$5,357	\$22,543	\$42,779	\$20,236	47.3%	\$65,038	\$42,495	65.34%
3302	OASDI/Medicare Classified	\$2,673	-	\$20,236	-	(\$20,236)	0.0%	-	(\$20,236)	0.00%
3401	Health & Welfare Benefits Certificated	\$10,410	\$9,962	\$72,400	\$84,427	\$12,027	14.2%	\$119,425	\$47,025	39.38%

3402	Health & Welfare Benefits Classified	(\$448)	-	\$12,027	-	(\$12,027)	0.0%	-	(\$12,027)	0.00%
3501	State Unemployment Insurance Certificated	\$32	\$458	\$4,073	\$7,649	\$3,576	46.7%	\$15,073	\$11,000	72.98%
3502	State Unemployment Insurance Classified	\$425	-	\$3,576	-	(\$3,576)	0.0%	-	(\$3,576)	0.00%
3601	Worker Compensation Insurance	\$1,315	\$1,315	\$13,333	\$14,250	\$917	6.4%	\$14,300	\$967	6.76%
3602	Worker Compensation Insurance			\$917	-	(\$917)	0.0%	-	(\$917)	0.00%
Employee Benefits		\$48,907	\$48,907	\$395,940	\$395,940	-	0.0%	\$526,197	\$130,256	24.75%
Total Personnel Expenses		\$204,223	\$204,262	\$1,651,913	\$1,635,314	(\$16,600)	-1.0%	\$2,171,148	\$519,234	23.92%
4100	Approved Textbooks & Core Curricula Materials			-	-	-	0.0%	\$10,000	\$10,000	100.00%
4300	Materials & Supplies	\$1,362	\$1,362	\$13,898	\$13,898	-	0.0%	\$13,898	-	0.00%
4315	Classroom Materials & Supplies	\$5,588	\$5,588	\$66,581	\$66,581	-	0.0%	\$66,581	-	0.00%
4400	Noncapitalized Equipment			\$11,659	\$11,659	-	0.0%	\$12,000	\$341	2.85%
4410	Software and Software Licensing	\$1,845	\$1,845	\$17,093	\$17,093	-	0.0%	\$17,093	-	0.00%
4430	Noncapitalized Student Equipment			\$12,850	\$12,850	-	0.0%	\$13,000	\$150	1.15%
4700	Food and Food Supplies	(\$1)	(\$1)	\$87,304	\$87,304	-	0.0%	\$140,000	\$52,696	37.64%
Books and Supplies		\$8,794	\$8,794	\$209,385	\$209,385	-	0.0%	\$272,572	\$63,187	23.18%
5200	Travel & Conferences	\$1,430	\$1,430	\$3,311	\$3,311	-	0.0%	\$3,311	-	0.00%
5210	Training & Development Expense			\$18,109	\$18,109	-	0.0%	\$20,000	\$1,891	9.45%
5300	Dues and Memberships			\$5,625	\$5,625	-	0.0%	\$6,200	\$575	9.27%
5400	Insurance	\$3,544	\$3,544	\$32,500	\$32,500	-	0.0%	\$32,500	-	0.00%
5501	Utilities			\$10,903	\$10,903	-	0.0%	\$26,000	\$15,097	58.06%
5600	Space Rental	\$20,780	\$20,780	\$187,020	\$187,020	-	0.0%	\$256,894	\$69,874	27.20%
5602	Other Space Rental			\$356	\$356	-	0.0%	\$360	\$5	1.25%
5605	Equipment Rental/Lease Expense			\$6,193	\$6,193	-	0.0%	\$8,000	\$1,807	22.59%
5610	Equipment Repair			-	-	-	0.0%	\$200	\$200	100.00%
5800	Professional/Consulting Services & Operating Expenditures			\$13,912	\$13,912	\$0	0.0%	\$13,912	\$0	0.00%
5803	Banking & Payroll Service Fees			\$750	\$750	-	0.0%	\$750	-	0.00%
5805	Legal Services			\$257	\$258	\$1	0.2%	\$258	\$1	0.19%
5806	Audit Services			\$6,000	\$6,000	-	0.0%	\$7,950	\$1,950	24.53%
5810	Educational Consultants	\$15,653	\$15,653	\$171,355	\$171,355	-	0.0%	\$200,000	\$28,645	14.32%
5815	Advertising / Recruiting			\$600	\$602	\$2	0.2%	\$602	\$2	0.25%
5820	Fundraising Expense	\$20	\$20	\$220	\$220	\$0	0.0%	\$220	\$0	0.03%
5830	Field Trip Expenses	\$1,333	\$1,333	\$21,873	\$21,873	(\$0)	0.0%	\$25,000	\$3,127	12.51%
5842	Services- Student Athletics	\$112	\$112	\$1,841	\$1,841	(\$0)	0.0%	\$1,841	(\$0)	0.00%
5873	Financial Services	\$5,597	\$5,597	\$42,316	\$42,315	(\$1)	0.0%	\$87,402	\$45,086	51.59%
5874	Personnel Services	\$49	\$49	\$685	\$685	-	0.0%	\$1,300	\$616	47.35%
5875	District Oversight Fees			-	-	-	0.0%	\$27,779	\$27,779	100.00%
5890	Interest Expense / Misc. Fees	\$332	\$332	\$1,371	\$1,371	\$0	0.0%	\$1,371	\$0	0.03%
5899	CMO Management Fee	\$14,107	-	\$303,694	\$289,587	(\$14,107)	-4.9%	\$465,337	\$161,643	34.74%
5900	Communications	\$291	\$291	\$4,340	\$4,340	-	0.0%	\$5,000	\$660	13.21%
5901	Marketing	\$1,797	\$1,797	\$8,032	\$8,032	-	0.0%	\$8,032	-	0.00%
Services & Other Operating Expenses		\$65,045	\$50,938	\$841,260	\$827,154	(\$14,106)	-1.7%	\$1,200,217	\$358,957	29.91%
6900	Depreciation Expense			-	-	-	0.0%	\$1,144	\$1,144	100.00%
Capital Outlay				-	-	-	0.0%	\$1,144	\$1,144	100.00%
Total Operational Expenses		\$73,838	\$59,731	\$1,050,645	\$1,036,539	(\$14,106)	-1.4%	\$1,473,933	\$423,288	28.72%
Total Expenses		\$278,062	\$263,993	\$2,702,558	\$2,671,853	(\$30,706)	-1.1%	\$3,645,081	\$942,522	25.86%
Net Income		\$201,846	\$53,422	(\$502,096)	(\$633,882)	\$131,786	20.8%	(\$108,555)	\$393,542	



Facilities Services

6135 Sutter Avenue, Carmichael, CA 95608
Phone: (916) 971-5740; FAX (916) 481-7825
Web: www.sanjuan.edu/facilities

Melissa Bassanelli, Superintendent of Schools
Frank Camarda, Chief Operations Officer

January 31, 2023

Caleb J. Buckley, EdD, Executive Director
Golden Valley Charter Schools
1000 River Rock Drive, Suite 220
Folsom, CA 95630
cbuckley@goldenvalleycharter.org

Re: Proposition 39: Preliminary Offer of Facilities, 2023-2024 School Year

Mr. Buckley:

The San Juan Unified School District is providing this preliminary offer of facilities as required by Title 5, section 11969.9(d) of the California Code of Regulations. This offer is based upon the enrollment projections provided by the Charter School in its request for facilities dated October 21, 2022. The specific facilities location and description contained in the attachment are reasonably equivalent to similar school grade configurations and facilities which were utilized by the Parties when initially identifying the location of the charter school.

Your charter's request for Proposition 39 facilities letter dated October 21, 2022, identified the following projected 2023-2024 ADA at the following charter requested sites:

Filbert (Orchard) Campus: 188 TK-8 in-district students and 89 out of district students
River (Palisades) Campus: 202 TK-8 in-district students and 123 out of district students

Based on these ADA projections, the 2023-2024 facilities costs are calculated to be:

Filbert (Orchard) Campus Total: \$ 309,900.00
River (Palisades) Campus Total: \$ 298,263.00
Combined Campuses Total: \$ 608,163.00

The above facilities costs are exclusive of utility costs. With the exception of the proposed facility costs, 2023-2024 lease terms and conditions will remain consistent with 2021-2026 lease terms and conditions.

In compliance with California Code of Regulations, Title 5, Section 11969.9(g), on or before March 1, 2023, the Charter School must respond to the District's preliminary offer expressing any concerns, addressing differences between this preliminary offer and the Charter School's facilities request and/or making counter proposals.

In its Final Statement of Reasons, the California Department of Education clarified that the purpose of this requirement is to encourage discussion and negotiation between the parties before a formal offer is prepared.

(Cal. Dept. of Ed., Final Statement of Reasons re: Implementing Regulations, p. 12.) Negotiations between the Charter School and the District must occur prior to the District's issuance of a Final Notification of Space pursuant California Code of Regulations, Title 5, Section 11969.9(h). The California Department of Education explicitly stated that the Charter School's May 1 written response to a Final Notification of Space must accept or reject the formal offer in its entirety. The intent is for formal negotiations to occur before the final formal offer is provided, not after. (Id. at p. 13.) To comply with the Implementing Regulations, the Charter School must provide a meaningful counter-proposal by March 1, 2023. Consequently, the Charter School should review all of the facilities proposed herein, and in its March 1, 2023, response state whether the Charter School intends to occupy the total number of classrooms proposed.

The District will prepare a Final Notification of Space pursuant California Code of Regulations, Title 5, Section 11969.9(h) to meet the Charter School's direct needs as stated in the Charter School's March 1, 2023 counter-proposal and in full compliance with Education Code section 47614 and the Implementing Regulations. In accordance with California Code of Regulations, Title 5, Section 11969.9(i) and the intent expressed by the California Department of Education, the Charter School will only be permitted to accept or deny the entirety of space offered in its Final Notification of Space. The Charter School may not partially accept some of the space offered and reject other space offered, and it will be obligated to pay the entirety of the pro-rata share identified in the Final Notification of Space should it accept the offered space.

I look forward to working with you to finalize your request for facilities.

Sincerely,

A handwritten signature in black ink that reads "Frank Camarda". The signature is written in a cursive, flowing style.

Frank Camarda
Chief Operations Officer

Attachments:

- A: Cost Calculations
- B: Space Assignments
- C: Prop. 39 Fees 2023-24

Attachment A

San Juan Unified School District
Leased Facilities
2023-2024 Cost Calculations

Charter: Golden Valley Charter
Facility: Filbert (Orangevale)

Proposition 39 Space Allocation Calculation			
In-District ADA Projections per Gold Valley Letter dated:		10/21/2022	
Grades TK-3:	113	Grades 4-8:	81
Total:		194	
Classrooms Required to Meet ADA Identified in Request for Facilities Letter:			
<i>Loading is based on 24.2 students per room as defined by comparable schools and ADA adjusted</i>			
Grades TK-3:	5	Grades 4-8:	3
Total:		8	
Sq. Ft. Assigned to Meet Request for Facilities Letter:	15,417		
Prop. 39 Annual Space Fee Per Sq. Ft.:	<u>\$ 8.54</u>		
Prop. 39 Annual Space Fee:	\$ 131,679.00		

"Market Rate" Space Allocation Calculation	
Market Rate Sq. Ft. Assigned to Meet Request for Facilities Letter:	9,449
Market Rate Space Annual Fee Per Sq. Ft.	<u>\$ 18.86</u>
Market Rate Space Annual Fee:	\$ 178,221.00

Annual Fee \$ 309,900.00
Monthly Fee (rounded to nearest dollar) \$ 25,825.00

Attachment A

San Juan Unified School District
Leased Facilities
2022-2023 Cost Calculations

Charter: Golden Valley Charter

Facility: Palisades (River)

Proposition 39 Space Allocation Calculation

In-District ADA Projections per Gold Valley Letter dated: 10/21/2022

Grades TK-3: 93 Grades 4-8: 91 Total: 184

Classrooms Required to Meet ADA Identified in Request for Facilities Letter:

Loading is based on 23.8 students per room as defined by comparable schools and ADA adjustec

Grades TK-3: 4 Grades 4-8: 4 Total: 8

Sq. Ft. Assigned to Meet Request for Facilities Letter: 16,727

Prop. 39 Annual Space Fee Per Sq. Ft.: \$ 8.54

Prop. 39 Annual Space Fee: \$ 142,870.00

"Market Rate" Space Allocation Calculation

Market Rate Sq. Ft. Assigned to Meet Request for Facilities Letter: 8,239

Market Rate Space Annual Fee Per Sq. Ft. \$ 18.86

Market Rate Space Annual Fee: \$ 155,393.00

Annual Fee \$ 298,263.00

Monthly Fee (rounded to nearest dollar) \$ 24,855.00

Attachment B

San Juan Unified School District
Leased Facilities
2023-2024 Space Assignment

Site: **Orangevale/Filbert** In-District 62%
Market 38%

Room	Area (Ext.)	Design	In Use	2022-2023 Use	
				Prop 39	"Market"
1	1,005	Classroom	Yes	623	382
2	739	Classroom	Yes	458	281
3	699	Classroom	Yes	433	266
3A	659	Classroom	Yes	409	250
4	964	Used as storage RM	shared	299	183
5	1,629	Classroom	Yes	1,010	619
6	953	Classroom	Yes	591	362
7	953	Classroom	Yes	591	362
8	953	Classroom	Yes	591	362
9	962	Classroom	Yes	596	366
10	954	Classroom	Yes	591	363
11	953	Classroom	Yes	591	362
12	957	Classroom	Yes	593	364
K	1,486	Classroom	Yes	921	565
14	974	Classroom	Yes	604	370
15	967	Classroom	Yes	600	367
16	978	Classroom	Yes	606	372
18	960	Used as storage RM	shared	298	182
19	960	Used as storage RM	shared	298	182
Restroom 5-MP	278	Restroom	No		
Storage 1-3	440	Storage	Yes	273	167
Hall Way	1,317	hall way	Yes	817	500
Restrooms	229	Student RR	Yes	142	87
Restrooms	233	Student RR	Yes	144	89
Boys RR	465	Student RR	Yes	288	177
Girls RR	408	Student RR	Yes	253	155
MP Room	3,526	MP Room	Yes	2,186	1,340
Kitchen (storage)	555	Kitchen and Storage	no		
Office/Princ./RR	675	Office	Yes	419	257
Staff Room/RR	310	Staff	Yes	192.20	118
TOTAL	27,141			15,417	9,449

Shared Space is prorated at 73% in-district and 27% out of district

Total Prop. 39 Sq. Ft. 15,417
Total Market Rate Sq. Ft. 9,449

Attachment B

San Juan Unified School District
Leased Facilities
2023-2024 Space Assignment

Charter:	Golden Valley Charter	In-District	67%
Site:	Palisades	Market	33%

Room	Area (Ext.)	Design	In Use	2022-2023	
				Prop 39	Market
1	979	Classroom	Yes	656	323
2	971	Classroom	Yes	651	320
3	971	Classroom	Yes	651	320
4	1,313	Portable Classroom	Yes	880	433
Boys RR 1-4 Wing	234	Student RR	Yes	157	77
Girls RR 1-4 Wing	222	Student RR	Yes	149	73
Storage 1-4 Wing	144	Storage	Yes	96	48
Custodial 1-4 wing	38	Custodian	Yes	25	13
5	971	Classroom	Yes	651	320
6	971	Classroom	Yes	651	320
7	971	Classroom	Yes	651	320
8	971	Classroom	Yes	651	320
9	971	Classroom	Yes	651	320
Electrical 5-9 Wing	191	Electrical	Yes	128	63
Workroom	299		Yes	200	99
Storage 5-9 Wing	191	Storage	Yes	128	63
Custodial 5-9 wing	40		Yes	27	13
RR 5-9 Wing	259	RR	Yes	174	85
10	971	Classroom	Yes	651	320
11	971	Classroom	Yes	651	320
12	971	Classroom	Yes	651	320
13	971	Classroom	Yes	651	320
14	971	Classroom	Yes	651	320
Storage 10-14 Wing	224	Storage	Yes	150	74
Mechanical	224		Yes	150	74
Custodial 10-14 wing	38	Custodian	Yes	25	13
Boys RR 10-14 Wing	221	Student RR	Yes	148	73
Girls RR 10-14 Wing	235	Student RR	Yes	157	78
15	1,399	Classroom	Yes	937	462
Storage Rm 15	92	Storage	Yes	62	30
Library RR	100	RR	Yes	67	33
Library	1,456	Library	Yes	976	480
MP Room	2,913	MP Room w stage	Yes	1,952	961
Office	1,088	Office	Yes	729	359
Restroom	28	Staff	Yes	19	9
Staff Room	349	Staff	Yes	234	115
Mechanical	49		Yes	33	16
Kitchen	925	incl freezer & storage	Yes	620	305
Kitchen Restroom	63	Staff	Yes	42	21
TOTAL	24,966		-	16,727	8,239

Total Prop. 39 Sq. Ft.	16,727
Total Market Rate Sq. Ft.	8,239

Attachment C

2023-24 Facility Costs				
District-wide square footage ²		4,496,572		
Prop 39 square foot fees:				
Function		21/22 Actuals	22/23 1st Interim	Difference
82XX	Unrestricted Maintenance & Operations ³	\$ 1,606,419	\$ 1,879,283	\$ 272,864
	Deferred Maintenance TF LCFF SACS	\$ 2,000,000	\$ 2,000,000	\$ -
	Unrestricted Contribution to RRMA ⁴	\$ 14,191,321	\$ 14,423,426	\$ 232,105
85XX	Facilities Acquisition & Construction			
87XX	Facilities Rents & Leases	\$ 135	\$ 10,950	\$ 10,815
91XX	Facilities related Debt services ⁶			\$ -
93XX	Facilities Related Interfund transfers	\$ 308,955	\$ 318,219	\$ 9,264
	Unrestricted GF Maint Expenses	\$ 57,776	\$ 65,501	\$ 7,725
	Custodial Expenses ⁵	\$ 17,816,794	\$ 19,708,701	\$ 1,891,907
	Unrestricted GF Utility Costs		\$ -	\$ -
Total Facility Contribution & Costs		\$ 35,981,400	\$ 38,406,080	\$ 2,424,680
				\$ -
Expense per Sq. Ft. for Prop 39 Fees		\$ 8.40	\$ 8.54	\$ 0.14
Market Rate Info.				
Facility maintenance fee:				
Total Maintenance & Operations Budget			\$ 18,697,379	
Facility maintenance per sq ft			\$ 4.16	
Facility maintenance fee/district-wide square footage				
Custodial fee:				
Total custodial budget (922x, 9674 goals)			\$ 19,708,701	
Excludes objects 5748/5798,				
Custodial fee per sq ft.			\$ 4.38	
Custodial Fee/district-wide square footage				
Facility Rental Fee:				
Extended Market Rate: \$.86 per sq. ft. per month (x12)			\$ 10.32	
² Square footage from Nic Arps in Construction Dept. as of December, 2022 ³ Excludes custodial goals of 9220,9221,9225,9674 ⁴ DM contribution moved from RRMA ⁵ Only custodial goals of 9220, 9225 & 9674 in RS8150 & RS0000 ⁶ 91xx is not included ~ these are bus leases and does not apply				

CC: Melissa Bassanelli
 Jennifer Stahlheber
 Kristi Blandford
 Frank Camarda
 Cherie Chenoweth

We are approaching the downhill stretch of the school year after spring break. It's finally starting to look and smell like springtime with all the flowers blooming. The students returned to some newly painted activities on the playground, such as hopscotch and other interactive activities, spearheaded by Angela Loder. This week both seventh and fourth grades have been diligently working on their state testing. Fifth grade is away at science camp this week.

Mrs. Todd shared that the 3rd graders are so happy to be back in class together after Spring Break. They performed their class play "Moses" during Friday Gathering and did an evening performance for families. The students have been learning about the history of money. They did an egg hunt before Spring Break filled with little goodies like coins, gems, beads, buttons, beeswax, and more. After students collected eggs, they opened them and began to trade and barter. They have also been having Bluebell Market every Friday, where students bring in homemade creations to buy and sell using "Mrs. Todd money."

The Juniper eighth grade class has been diligently practicing the May Pole Dance for the upcoming May Day Festival on Sat. May 6th. They have also been working on their 8th grade projects, practicing for their class play, and getting ready for their upcoming Mt. Etna adventure trip. They will be performing "Alice in Wonderland," on April 20th at 6:00PM in the MP Room.

Orchard will host a volunteer and donor tea on April 28th beginning at 8:30 am in gratitude for all the hard work they have given throughout the years. Grades 1st, 2nd, 3rd, and part of 7th grade will perform.

The PBIS team has been meeting weekly to get things ready for the launch in August. They are working together with faculty to make the program work for our school.

Submitted by Heather Peery, Faculty Chair/Resource Specialist

Faculty Chair Report: Apr 20, 2023

Spring has sprung, finally, and it is so nice to be able to extend our lessons and activities to the great outdoors and be comfortable. Things, such as reading groups for example, always take a little adjusting during the winter months. But, the 14 atmospheric rivers this year played a bit of havoc on us. As one might imagine, it is impossible to have five different groups reading five different books in one classroom and, without available indoor space, the outdoors were our only option. Thus, many a week this winter found parent volunteers and students huddled in a circle of chairs under the cover of our leaky hallway eaves trying to read *Island of the Blue Dolphin* or *Frindle*. It's SOOO nice to both see and feel the sun!

My fourth grade class is busily preparing for our overnight field trip to Fort Ross. In fact, when this report is read we have already gone and returned. I will share a bit about the experience that has been about two months in the making.

2nd Grade is also about to embark on a trip to see Winnie the Pooh at B Street Theater. They have been reading the classic stories from over a hundred years ago when Winnie was named Winnipeg Bear. The Chestnuts are also making their own Winnie bears in the classroom.

Meadowbrook parents helped to clean up and restore the Kindergarten garden beds and the Meadowbrook children planted radish and carrot seeds along with romaine, collard green, and broccoli starts. Moreover, there is an upper grades garden work day this Saturday, or there was one last Saturday. I hope to have an update on how it went.

6th grade Olive Tree has been selling starts for a spring time fundraiser and Ms. Moraga reports the response from our community has been wonderful.

The Aspen Tree 8th graders have been diligently preparing for their 8th grade presentations which take place this week. Many have presented the last two days but there is still one more night, tomorrow the 20th. These reports signify a culminating moment in the lives of these young adults, representing their journey through the grades at Golden Valley.

Mrs. Feeney reports that the 5th grade Cottonwood class is very excited to present their State Reports this week and the 3rd grade Poppy Class is just starting to prepare for their production of *Farmer Boy*, which will be their first performance on the big stage.

May Day is just around the corner and I would like to acknowledge our amazing Kindergarten teachers and our outstanding Handwork teacher, Mrs. Petty, for all they do to make this event happen!

A few weeks back, the Fratello Marionette Show came to Golden Valley and grades 1-4 were treated to an amazing marionette show of Jack and the Beanstalk. It was AWESOME!

State testing continues to progress through the grades, and I must acknowledge Mrs. Lorenz for how she brings this challenge to the children. As one can imagine, we do not teach to the test, as many mainstream schools do; a fact I can attest to coming from a mainstream school before

my appointment at Golden Valley. Thus, for the children who have a hard time with this type of convoluted, developmentally inappropriate standardized assessment that doesn't capture who they are as a whole, which is all of them, there can be a lot of anxiety and tears about being confused, or overwhelmed, or feeling bad about not knowing simply because something is presented or worded in an unfamiliar way . But Mrs. Lorenz is so amazing, graceful, and uplifting with her manner and attitude. She gives the children just what they need; comfort and strength. Mrs. Lorenz is the perfect guide, a wise sage, for the children to lean on through this process.

Finally, the Renewal Room and Mrs. Sarah Miller continue to serve such an important role to the social and mental wellbeing of our children. The entire faculty is steadfast in their support for her continued service to our school and our children!



Board Chair Report
April 19, 2023

Executive Director Evaluation:

On behalf of the Board of Trustees, I would like to extend my sincerest appreciation to those who participated in the Executive Director evaluation surveys. These surveys are an important tool in the annual ED evaluation process. As previously stated, all survey results are confidential. The Board of Trustees will meet during closed session on April 19, 2023 to discuss the ED evaluation.

Annual Giving Campaign:

Donations are vital in allowing us to provide the best programs and services we can. Please help us reach our goal of \$100,000 for each campus by contributing.

Annual Giving Campaign.

Seeking Board Member Candidates:

The Board of Trustees are seeking individuals who are interested in the governance and oversight of Golden Valley Charter Schools. We are actively recruiting parents/guardians of students to join the Board of Trustees. This is the perfect time to inquire for those interested in joining the Board in August 2023, please contact bot@gvcharter.org for more information.

Services:

Suicide and Crisis Life line provides 24/7, free and confidential support for you or your loved ones. Call or text **988** for help. **Veterans can call 988 and press 1.**
<https://988lifeline.org/>

Substance Abuse and Mental Health Services Administration, has a confidential, 24/7 National Helpline, **1-800-662-HELP (4357)** in English and Spanish. This free service provides referrals to local treatment facilities, support groups, and community-based organizations for those facing mental and/or substance use disorders.. Also visit the online treatment locator, or send your zip code via **text 435748 (HELP4U)** to find help near you.

Fentanyl Poisoning is on the rise in the Sacramento area. It's so pervasive across the country that it's the number 1 killer for 14 - 24yrs old. Fentanyl kills 150 people a day, it is up to 50 times stronger than heroin and up to 100 times stronger than morphine. Fentanyl is rapidly spreading amongst young adults in the Sacramento region via social media platforms under the disguise of being Percocet, Adderall or Oxycodone. Local High Schools are now obtaining Naloxone to combat overdoses at school and it was suggested families obtain one from your local pharmacy for home use.
<https://1pillcankillsac.com/>



Food Bank, if you or a loved one are in need of food assistance call **211** or (916) 498-1000, <https://www.sacramentofoodbank.org/find-food>.

I love their slogan, "*expect to be welcomed with open arms and a smile*".

If you would like to **volunteer** <https://www.sacramentofoodbank.org/become-a-volunteer>. Volunteers need to be 10 years old and up, adult supervision is required for anyone under 16.

Volunteering:

Please consider offering your unique skills and services to one or more of these tremendous groups:

Classroom: See your class Teacher

Diversity, Equity and Inclusion (DEI): diversity@gvcharter.org

Golden Valley Education Fund (GVEF): gvef@gvcharter.org

Parent Circle (PC) Orchard: pc_orchard@gvcharter.org

Parent Circle (PC) River: lilmemily@gmail.com

Warm regards,

Jennifer Huetter
Board of Trustees, Chair
Golden Valley Charter Schools



GOLDEN VALLEY CHARTER SCHOOLS

EXECUTIVE DIRECTOR REPORT
Submitted by Caleb Buckley, EdD

April 19, 2023

K-8 Tuition for Public Waldorf Schools

In May and June we will be looking at next year's budget and approving the LCAP (Local Control Accountability Plan). We will also be discussing the timeline for re-chartering the Orchard School and floating some ideas for the 25th Anniversary of Golden Valley. During June we will be running a summer camp at Orchard free to all of our students that will include two meals and a snack for free. Many of our teachers will be offering curriculum classes to Waldorf teachers across the nation who will come to River School in June, called the Art of Teaching classes. 8th grade parents should have tissue boxes at the ready from now on as we head into class trip, class projects, May Festival, and graduation season.

At this meeting in April, we are looking at the rent increases for our two schools. The Orchard rent increase is significant and raises some questions about the need for a permanent site. Establishing a facility committee and looking at bond financing to either upgrade current buildings or buy new ones is a priority following the continued rent increases. Before the next board meeting, we will have had our first ever Grandparents and Special Friends Days. 100 grandparents have already signed up for each school and there is much excitement at offering this community building milestone event. Our Waldorf 202 talk in March was also a highlight of community building - some parents told me it was their favorite event ever at the school. These events, together with our alumni night, have brought us together as a larger circle in a significant way.

7



ON CAMPUS



Orchard School – As we enter Spring, Orchard campus embraces the final stretch of the school year while we check off all our end-of-the-year activities. Our Annual Concert at San Juan Hall highlighted students' musical efforts through the grades. The auditorium was a little warm, yet the excitement of students performing took over and provided an amazing evening. We then hosted Goldenstock in our own MP room for students from River and Orchard campus. Magicians, gymnasts, dancers, and comedians joined the musicians for a rousing and versatile show. Throughout spring, classes are performing their plays with courage and determination. Shakespeare, Tom Sawyer, Egyptian Tales, and Hebrew legends...Orchard plays are delivering entertainment for all ages! And more to come...8th grade is performing "Alice in Wonderland" on April 20th, first grade presents their play "Clump A Dump and Snickelsnack" on the 28th. We know Orchard parents are amazing and are so proud of the extra work they have put in this spring. Parents came together in March for a garden/yard workday. They weeded, planted, built a sandbox, laid brick as they helped improve our outside areas. Then over Spring Break, a team of parents painted sensory paths, hopscotch, labyrinths and a little town on our blacktop. We're so thankful for this dedicated work.

Referrals = March/April- 5; YTD - 46

Suspensions - March/April - 3; YTD - 11



River School - The finish line is ever-so-faintly in sight but there is still so much to be done. After coming back from a wonderful spring break, we are looking towards upcoming events and traditions that signal we are nearing the end of another successful year at River School. The Festival Committee at River has been working diligently to organize our upcoming May Festival and Art Auction, while our faculty is also preparing for our first annual Grandparents Day. Spring is also a time when our hiring committee jumps into action. At River we are excited to have already hired a new 1st grade teacher and a new Meadow Brook hybrid study teacher for the coming school year.

Behind the scenes we have been hard at work forming our summer Art of Teaching program for all of our kinder and grades teachers, which will be housed at the River campus. This program will be open to all Waldorf teachers in our area and will be taking place June 19th - 23rd. Art of Teaching will provide teachers the opportunity to intensively work with the curriculum of their upcoming grade, while building community and connection with other teachers working at their grade level.

March referrals - 1

March Suspensions - 0

COMPLIANCE

Title I

The math committee comprised of lower grades teachers, upper grades teachers, Special Education staff, and educational support staff, recently concluded the math pilot. Golden Valley prioritized the use of Title I funds to purchase curriculum for Grades 3-8 and intervention programs. The committee has selected the following curriculum and programs:

- Grades 3-5 Math Curriculum- Reveal Math
- Grades 6-8 Math Curriculum-Big Ideas Learning
- Intervention Programs- DreamBox Math and Number Worlds

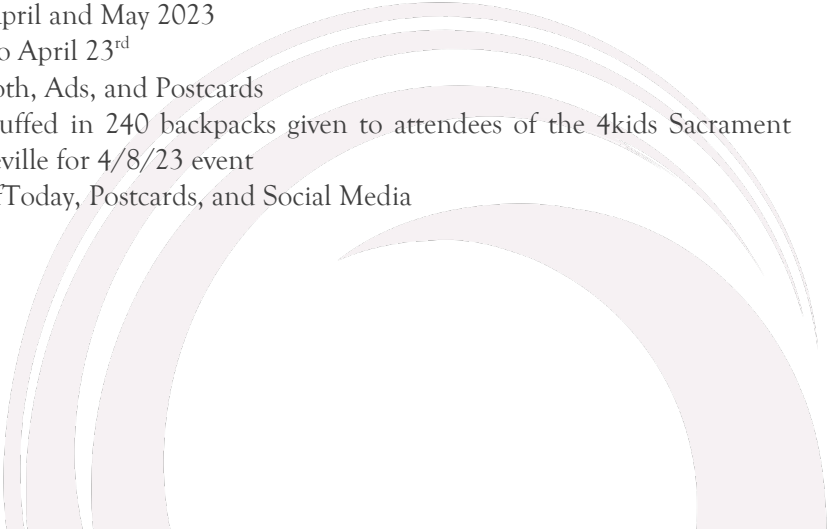
The committee members piloted the program with their students and provided critical feedback so Golden Valley could purchase curriculum that works best with the Waldorf pedagogy and our students. We are so grateful that despite all of the tasks our faculty juggle daily, this committee prioritized their time and dedication to devote towards carefully selecting math programs that will ensure the continued academic success of our students.

Legislation of Interest

SB 739 (Alvarado-Gil) aims to extend pandemic protections for California's charter schools by extending all charter school petition terms by two years. While all charters were granted a two-year extension under AB 130 due to the impact the pandemic had on schools and a suspension of state testing. However, the pandemic and its impacts have lasted longer than anticipated. SB 739 hopes to extend charter renewals for two additional years because the necessary data for charter renewal decisions is inadequate due to data gaps and testing suspensions caused by the pandemic. This comprehensive data, as reported on the California School Dashboard, is not expected to be fully functional until early 2024. Reinstating charter renewals at this time would create incredible uncertainty for charter schools and could be an unnecessary distraction from the critical task at hand – serving our students.

MARKETING & COMMUNICATION

Marketing is focused on Branding Awareness and continuing Enrollment relationship with prospective families and potential teachers.

- SchoolsFirst Bank Art gallery April and May 2023
 - Earth Day Booth in Sacramento April 23rd
 - May Festival Informational Booth, Ads, and Postcards
 - May Festival postcards were stuffed in 240 backpacks given to attendees of the 4kids Sacramento Education Vendor Fair in Roseville for 4/8/23 event
 - Art of Teaching ads in WaldorfToday, Postcards, and Social Media
 - Continual Social Media Posts
- 

ENROLLMENT & OUTREACH

Enrollment – We received over 300 applications during Open Enrollment that were included in the 2023-24 lottery. We have 84 new students that have accepted a seat to begin in Fall 2023. The Orchard School will welcome 37 new students and River School will welcome 47 new students.

Outreach – We will attend the Sacramento Earth Day event this month with a booth to promote our schools and offer an activity for children and families. Local Preschools, playgroups, new families, waitlisted families, and prospective applicants have been invited to the Orchard and River School May Festivals.

Applications for Enrollment for the 2023-24 school year will continue to be accepted. Additional Parent Information Meetings (PIM) are available both in-person and virtual for families to learn more about GVCS and learn how to apply.

- Orchard School PIM: 4/26
- River School PIM: 5/3
- Home Study Hybrid Programs PIM: 5/10
- Orchard & River PIM (virtual): 5/18

Enrollment and Movement, Orchard, April 1, 2023							
	<i>2023-2024 PROJECTION</i>	March Gain/Loss	2022- 2023	2021- 2022	2020- 2021	2019- 2020	2018- 2019
TK	~	0	14	16	15	15	20
K	~	0	32	32	35	29	26
ABK	22	n/a	24	16	21	N/A	N/A
OBAK	22	n/a	22	22	11	22	22
1	31	(1)	28	28	29	29	30
2	30	0	28	30	32	29	28
3	30	0	32	28	29	25	21
4	31	0	30	24	26	29	30
5	30	0	27	26	28	30	27
6	28	0	24	26	31	30	29
7	28	0	24	28	27	25	23
8	26	0	29	25	22	26	27
Total	278	03/01=269	268	263	277	267	237

Enrollment and Movement, River, April 1, 2023							
	<i>2023-2024 PROJECTION</i>	March Gain/Loss	2022- 2023	2021- 2022	2020- 2021	2019- 2020	2018- 2019
TK	~	0	28	21	25	25	27
K	~	0	35	34	42	39	39
CBK	20	n/a	17	18	21	20	20
LBK	22	n/a	24	19	23	22	23
PBK	22	n/a	22	18	24	22	23
1 st	33	0	30	29	32	31	31
2 nd	30	+1	30	29	32	29	30
3 rd	30	0	32	28	28	29	29
4 th	32	0	30	26	27	28	30
5 th	30	0	25	23	24	30	28
6 th	30	0	28	27	29	29	26
7 th	29	0	31	24	26	28	20
8 th	30	0	24	22	23	20	28
1 st HS	2	0	5	7	4	6	12
2 nd HS	7	+1	4	3	6	7	4
3 rd HS	4	0	3	5	6	3	4
4 th HS	3	0	3	2	3	3	2
5 th HS	3	n/a	n/a	0	2	1	n/a
Total	324	03/01=307	308	280	310	307	310



DEVELOPMENT

ANNUAL GIVING CAMPAIGN

- The big push for AGC is over for the year. So far we are looking to achieve 70% of our goal by end of June with a 56% percentage across both schools in participation.
- Grandparent's Day & Special Friend's Day is the next AGC push for increasing our percentage of participation and goal for the year.
- Concentration in highlighting programing, student artwork in the community, & a presence of fundraising and participation at the May Festivals

Community Engagement:

- Newsletters from Orchard, River, & CO all communicated the overall percentage meter of funds raised thus far with a break down per school of overall class participation percentages.
- Waldorf 202 was an excellent community engagement event with our Strategic Plan and Core Value Exercises. We had an enrichment with Faculty led by Zachary Phillips and Annie Bosque. Our new Strategic Plan was presented with a brief 3-minute video overview and 2-sided flier. Each participate received a pack of core value cards and a QR code for online activity ideas. We plan to progress this work for registration and another future workshop with faculty and parents.

FUNDRASING with GVEF

- GVEF meetings are held on the second Tuesday of each month
 - They piloted a fundraiser with both 8th grades called Raize the Craze to find out if it
 - May Festival Auction planning is under way and Golden Ticket Raffle
 - GVEF is reviewing their bylaws and the MOU

SCHOOL	Donors/Household Participation %	YTD Rec'd (FY22/23)	<i>Projected AGC Receivables 22/23 FY End</i>	Goal
GVOS	90/193 = 47%	\$36,297	\$44,513	\$100,000
GVRS	135/227 = 60%	\$72,387	\$91,190	\$100,000
General Donation	11	\$2,935	\$3,904	-
Total	236/420 = 57%	\$139,607	\$139,607	\$200,000

2023/2024 River Class Teachers

CBK: Annie Bosque

LBK: Tavia Pagan

PBK: Lynn Freund

1st Grade: Sarah Chase

2nd Grade: Sydney Ernst (Strawn)

3rd Grade: Danuta Dias

4th Grade: Jenni Walthard

5th Grade: AJ Lacoste

6th Grade: Amanda Parker

7th Grade: Lisa Moraga

8th Grade: Jessie Wadkins

Home Study: Loren Johnson

2023/2024 Orchard Class Teachers

OBK: Dan MacKinnon

ABK: Cristina Doyon

1st Grade: Michelle McDonough

2nd Grade: Janice Oliver-Iraci

3rd Grade: Uppekha Ananda (Jennifer Evens)

4th Grade: Jordan Todd

5th Grade: Brianne Hidden

6th Grade: Tim Alves

7th Grade: Christopher Fryer

8th Grade: Chelsea Nealy

